



Deputy National Taxpayer Advocate

2/20/2008

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Melissa R. Snell /s/ *Melissa R. Snell*
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Changes to TAS Transfer Guidelines for
Criminal Investigation Cases

The purpose of this memo is to issue interim guidance to TAS employees regarding a new revision of the TAS Transfer Guidelines. Please ensure that this information is distributed to all affected employees within your organization.

IRM Exhibit 13.1.17-1 provides information that assists TAS employees in identifying the appropriate location of TAS cases. Criminal Investigation (CI) cases were previously worked at the Campus TAS office co-located with the CI Fraud Detection Center (FDC) identified by the account. Effective January 14, 2008, CI centralized the location for receiving TAS OARs to two locations. This centralization will eliminate the need for TAS CI cases to be worked at co-located Campus offices. CI cases will now be worked at the point of contact. IRM Exhibit 13.1.17-1 will be updated to incorporate this change.

OARs on cases with CI controls from Austin, Cincinnati, Fresno, Kansas City, or Ogden will be worked by the Ogden Fraud Detection Center. OARs on cases with CI controls from Andover, Atlanta, Brookhaven, Philadelphia, or Memphis will be worked by the Memphis Fraud Detection Center. Liaison contact information and other details regarding OARs to CI can be found through the January 17, 2008 Special Edition message, available on the TAS website.

In addition, the revised Exhibit will also contain clarification and updated references that will make transfer decisions easier. The revised Exhibit is posted to the TAS Technical Analysis and Guidance (TAG) webpage. IRM 13.1.17 will be updated to reflect these changes. Until the IRM can be revised, employees should refer to the TAG website for the most recent revision of TAS Transfer Guidelines, as noted in IRM 13.1.17.3.

Effect on Other Documents: This guidance will be incorporated into IRM 13.1.17, TAS Case Transfer Process.